

Morningside Day Out

Executive Director / CEO

EIN 581352560
 GA · NTEE B21
 FY ending 2024-08-31
June 9, 2026

This analysis benchmarks the total compensation of **Amanda Jones, Executive Director / CEO** (\$39,331) against **every comparable organization** that fit the selection criteria — **318** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **24th** percentile of comparable organizations below the typical range for comparable organizations

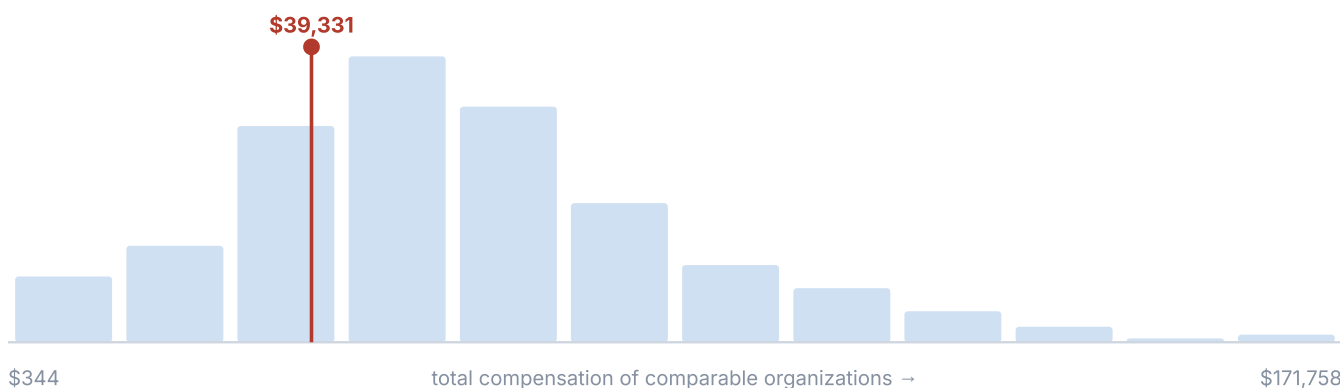
Benchmarked executive: Amanda Jones — reported title "Director", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21).
BUDGET	Total revenue between \$318,617 and \$713,323 — 0.67x to 1.50x the subject's \$475,549 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

318 organizations qualified on sector, size, and geography → **318** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$24,140	\$40,423	\$55,260	\$74,254	\$97,904	\$39,331
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● Comparable organizations

Each figure is Form 990 Part VII columns D + F (reportable pay plus other compensation and benefits; column F may include amounts from related organizations), normalized to GA cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Grapevine Christian School	TX	\$474,619	Preschool Director	\$56,698	\$56,406	2024
Woodland Montessori School	WA	\$474,493	Executive Director	\$35,988	\$31,218	2025
Cottage Nursery School	CA	\$473,573	Executive Director	\$73,077	\$62,758	2024
Acton Cooperative School Inc	MA	\$472,687	Director	\$73,841	\$67,942	2023
Child's Play Learning Center Inc	TX	\$478,657	Secretary & Asst Program Director	\$336	\$344	2023
Dynasty Child Care Center	OH	\$479,850	President	\$45,757	\$48,199	2024
Right Step Inc	WI	\$470,704	Director	\$101,407	\$105,328	2024
St Mary's Episcopal School	VA	\$480,546	Executive Director	\$41,254	\$38,595	2025
Rainbow Kidz Inc	WI	\$482,156	President	\$40,118	\$41,669	2024
The Boston Children's School Inc	MA	\$483,622	President, Treasurer, Dir	\$123,425	\$110,307	2024
Haloalaunuiakea Early Learning Center	HI	\$465,498	Executive Director	\$76,664	\$70,279	2023
Initiative For Independent Sch	PR	\$485,677	Vice President	\$25,513	\$25,513	2024
Tucson Community School Inc	AZ	\$464,895	Executive Director	\$39,116	\$38,518	2023
Happy Tots Daycare Center Inc	AL	\$464,495	Owner	\$92,238	\$99,105	2024
Early Years Preschool And Parents Day Out	VA	\$486,616	Board Member	\$44,167	\$43,666	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Pleasant Grove Academy	SC	\$463,791	Director	\$23,187	\$24,058	2024
Little Cubz Learning Center Inc	FL	\$463,691	Ceo	\$43,700	\$40,829	2024
Montessori School Of New York	NY	\$463,366	Teacher/tte	\$54,000	\$48,530	2024
Umc Preschool Burlingame	CA	\$487,837	President	\$6,148	\$5,144	2025
Playmates Inc	CA	\$487,861	Executive Dir.	\$80,360	\$67,234	2025
Maria Montessori Sch Of The Golden Gate	CA	\$489,042	President & Ceo	\$76,000	\$63,586	2025
Montessori Community School Inc	GA	\$461,783	Ceo	\$12,000	\$12,000	2024
Sunflower Montessori School	CA	\$490,018	Vice President	\$67,692	\$56,635	2025
God's Treasures Childcare Learning	MN	\$490,693	Executive Director	\$39,181	\$38,504	2024
Appleseeds Performing Arts Academy	FL	\$491,308	President	\$72,000	\$69,257	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA cost of living and 2024 dollars. Click any organization to verify the figure on ProPublica.

Methodology

Comparable organizations were drawn from electronically filed IRS Form 990 returns and matched on sector (NTEE code), budget (a size-adaptive revenue band that tightens as the organization grows), and geography (same-state first, broadening only when too few peers qualify); every organization within the band forms the peer set. To compare fairly across regions and years, peer compensation is normalized to GA cost of living (BEA Regional Price Parities, 2023) and to the subject's filing year (CPI-U). The figure benchmarked is Form 990 Part VII, Section A, columns D + F — reportable pay plus other compensation, benefits, and deferred amounts (column F may include amounts from related organizations) — with the chief executive matched by role. Related-organization amounts (column E) and institutional trustees are excluded. Full methodology: peerbasis.org/methodology.

Sample, role match & sensitivity

PEER COUNT **318** organizations. Compensation range \$344–\$171,758; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$475,549); for reference, expenses \$571,100 and assets \$83,359.

ROLE MATCH Amanda Jones, reported title "*Director*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

RELATED-ORG PAY 3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 10 peers fall outside 1.5× the interquartile range — consider whether any reflect one-time payments (severance, deferred-comp payouts).

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	24 th
Total compensation (D + F), as reported (no adjustments)	22 nd
Reportable pay only (column D), adjusted	25 th
All sources (D + E + F), adjusted	24 th

If the percentile moves materially across these definitions, the result is sensitive to methodology choices, and the board should weigh which basis best fits its facts.

● **Rebuttable presumption of reasonableness · 26 CFR 53.4958-6**

Compensation paid by a tax-exempt organization is presumed reasonable — shifting the burden to the IRS — when three requirements are met. This report supplies the comparability data for the second. The board should record the following in its minutes *concurrently* with its decision:

Draft board minutes – executive compensation

1. The compensation of the Executive Director / CEO (Amanda Jones) was approved in advance by [the Board / Compensation Committee], composed of members with no conflict of interest with respect to the arrangement.
2. Prior to its determination, the authorized body obtained and relied upon appropriate comparability data, namely the PeerBasis Compensation Comparability Determination dated June 9, 2026, comparing compensation against 318 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$39,331 is reasonable (approximately the 24th percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [__ for / __ against].

Sources: IRS Form 990 e-file data (apps.irs.gov); IRS Business Master File (NTEE classification). Every figure traces to an original public filing — click any organization above to verify it on ProPublica. PeerBasis is a service of Prismind Analytics; its [methodology is published](#), was commissioned for independent adversarial review, and discloses its own limitations. This report is comparability data to support a board's good-faith determination under IRC 4958; it is not legal or tax advice. Generated by PeerBasis on June 9, 2026.